
Program Summaries

Budget Planning Assumptions

The 2010 King County Budget is built using the following assumptions:

Salaries. In 2010, reserves for salary and wage adjustments for COLA and merit are budgeted in each appropriation unit. These reserves provide funding for COLA, merit and step increases. For most county employees the COLA increase is 90 percent of the change in the September to September national consumer price index (CPI-W), with a floor of 2 percent. The 2010 COLA is projected to be 2 percent. The reserve contingencies also include reserves for merit, longevity increases, and other salary adjustments.

Operational Shutdown Savings. In the face of the severe fiscal challenges across all county funds, the 2010 Executive Proposed Budget includes savings assumptions in an effort to preserve direct services. For 2009, savings were achieved through the implementation of a ten-day building and/or operational closure program, resulting in labor furloughs. The 2010 budget is balanced across all funds assuming that a similar level of savings will be achieved in each agency based on the furlough eligible employees as was adopted for 2009, including 2009 County Council amendments. The specific details of the 2010 plan are still under development, and discussions with labor unions and individual agencies are on-going. Specific plans describing how the 2010 savings will be achieved will be transmitted to the County Council in the coming weeks. To the extent that savings, from labor or other expenses, cannot be fully achieved through temporary and short term building and/or operational closures, the plan will describe additional programmatic reductions and the elimination of additional positions.

Medical Benefits. The county has a flexible benefit package which offers employees several options for coverage and providers. All of the benefit costs are accounted for in the Employee Benefits Fund, which then recovers its costs through a single standard monthly rate charged to agencies for each eligible employee. The standard rate charged in 2009 was \$1,171 per employee per month. The standard rate for the 2010 proposed budget is \$1,194 per employee per month, a 2 percent increase over 2009. The rate established in the 2010 proposed budget for the Deputy Sheriff Healthy Incentives plan is \$1,419, a 2 percent increase over the 2009 rate of \$1,391.

General Fund Underexpenditure. In the 2010 proposed budget, the required underexpenditure rate for General Fund agencies is equal to 2 percent of expenditures that are not backed by specific contractual revenues. 1.5 percent of the required underexpenditure has been reduced from GF operating budgets to directly budget for assumed underexpenditure levels. A remaining central contra of one half of one percent is held in the GF Financial Plan, for a total assumption of 2 percent. Departments are expected to manage their appropriations to achieve the underexpenditure.

KING COUNTY Program Plan Area

| |
|--------------------|
| General Government |
|--------------------|

Provides services to King County legislative and administrative branches for the benefit of the public.

- Assessments
- Board of Appeals
- Board of Ethics
- Boundary Review Board
- Cable Communications
- Charter Review Commission
- Civil Rights Commission
- Council Administration
- Council Auditor
- County Council
- County Executive
- Office of Economic & Financial Analysis
- Elections
- Employee Benefits
- Executive Services
- Facilities Management
- Finance & Business Operations
- Grants
- Hearing Examiner
- Human Resources
- I-NET
- Risk Management
- King County Civic Television
- Membership & Dues
- Office of Information Resource Management
- Office of Law Enforcement Oversight
- Office of the Executive
- Office of Management & Budget
- Office of Strategic Planning & Performance Mgmt
- Ombudsman/Tax Advisor
- Printing & Graphic Arts
- Real Estate Services
- Records & Licensing Services
- Safety & Claims Mgmt
- State Auditor
- Technology Services
- Telecommunications

Physical Environment

Provides services to achieve a high quality living environment for the community and the individual.

Airport
Development and
Environmental Services
DOT Director's Office
Equipment Repair &
Replacement
Flood Control
Geographic Information
Systems
InterCounty River
Improvement
Marine Division
Motor Pool
Natural Resources & Parks
Administration
Noxious Weed Control
One Percent for Arts
Parks & Recreation
Resource Lands & Open
Space
River Improvement
Roads Services
Rural Drainage
Solid Waste Operating
Stormwater Decant
Surface Water Mgmt
Transit Operations
Transportation
Wastewater Treatment
Water & Land Resources
Youth Sports Facility Grant

Health and Human Services

Provides services for the development and improvement in the welfare of the individual.

Children & Family Services
Community Services
Developmental Disabilities
Dislocated Worker
Emergency Medical Services
Federal Housing &
Community Development
Housing Opportunity Fund
Human Services Admin
Local Hazardous Waste
Human Services Admin
Medical Examiner
Mental Health, Chemical
Abuse & Dependency Svcs
Public Health
Veterans' Services
Work Training Programs

Law Safety and Justice

Provides services for the security of persons and property, including those activities normally related to police services, the courts, and corrections facilities.

Adult & Juvenile Detention
AFIS
District Court
E-911
Emergency Management
Inmate Welfare
Judicial Administration
Prosecuting Attorney
Public Defense
Radio Communications
Security Screeners
Sheriff's Office
Superior Court

| |
|--------------|
| Debt Service |
|--------------|

Capital Improvement

Summary Comparison of 2010 Appropriations by Program Category All Resources

| Program Category | 2008 Adopted | 2009 Adopted | 2010 Proposed | 2010 - 2009 | |
|---|-------------------------|-------------------------|-------------------------|--------------------|-------------|
| | | | | \$ Change | % Change |
| General Government | 544,057,634 | 551,250,825 | 558,727,239 | 7,476,414 | 1.4% |
| Physical Environment* | 1,656,973,603 | 1,728,891,210 | 1,994,885,350 | 265,994,140 | 15.4% |
| Health and Human Services | 560,410,330 | 609,188,151 | 635,473,606 | 26,285,455 | 4.3% |
| Law, Safety and Justice | 510,420,616 | 520,091,238 | 521,905,848 | 1,814,610 | 0.3% |
| Total Operating | 3,271,862,183 | 3,409,421,424 | 3,710,992,043 | 301,570,619 | 8.8% |
| Debt Service | 368,259,121 | 374,975,600 | 370,594,348 | (4,381,252) | -1.2% |
| Capital Improvement* | 1,096,276,673 | 995,339,545 | 743,077,892 | (252,261,653) | -25.3% |
| TOTAL | 4,736,397,978 | 4,779,736,570 | 4,824,664,283 | 44,927,713 | 0.9% |
| Non-Categorized | | | | | |
| General Fund Transfers | 69,850,263 | 54,602,008 | 38,814,355 | | |
| Sales Tax Contingency | 5,599,243 | - | - | | |
| Children and Family Services Double Count | 8,012,239 | 7,251,359 | 1,626,371 | | |
| Other Fund Transfers | 38,074,769 | 50,868,744 | 80,897,784 | | |
| Risk Abatement | 1,302,417 | 750,000 | 743,059 | | |
| Transit CIP Transfer to Operating* | 61,076,000 | 73,876,000 | 66,688,412 | | |
| Total Non-Categorized | 183,914,931 | 187,348,111 | 188,769,981 | | |
| Grand Total | \$ 4,920,312,908 | \$ 4,967,084,680 | \$ 5,013,434,264 | | |

*Includes 2010/2010 Biennial Budget for Department of Transportation.

Summary Comparison of 2010 Appropriations by Program Category for the General Fund

As Reconciled to the General Fund Financial Plan

| Program Category | 2008 Adopted | 2009 Adopted | 2010 Proposed | 2010 - 2009 | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| | | | | \$ Change | % Change |
| General Government | 109,972,841 | 106,652,433 | 99,684,938 | (6,967,495) | (6.5%) |
| Parks/DDES | 6,312,729 | 4,529,087 | 2,311,010 | (2,218,077) | (49.0%) |
| Health and Human Services | 48,874,506 | 41,897,195 | 26,536,418 | (15,360,777) | (36.7%) |
| Law, Safety and Justice | 471,547,275 | 478,175,484 | 475,083,705 | (3,091,779) | (0.6%) |
| GF Transfers to CIP | 12,068,669 | 6,946,193 | 8,826,034 | 1,879,841 | 27.1% |
| Other Agencies | 10,906,140 | 9,431,758 | 10,451,686 | 1,019,928 | 10.8% |
| Total General Fund* | 659,682,160 | 647,632,150 | 622,893,791 | (24,738,359) | (3.8%) |
| Subfunds to the General Fund | | | | | |
| Sales Tax Reserve Contingency | 5,599,243 | - | - | - | |
| Children and Families Set-Aside | 21,913,265 | | | | |
| GF Underexpenditure Assumption | (4,849,941) | (2,798,814) | (1,983,440) | 815,374 | |
| 2009 Supplemental Activity** | | 2,356,284 | - | (2,356,284) | |
| Total General Fund | \$ 682,344,727 | \$ 647,189,620 | \$ 620,910,351 | \$ (26,279,269) | (4.1%) |

In 2009, Sales Tax Reserve and Children and Families Set-Aside were established under new funds.

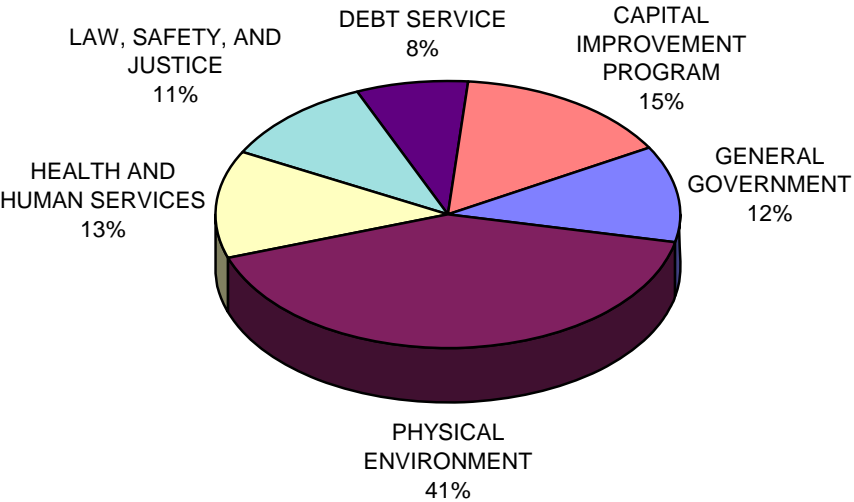
Inmate Welfare Fund for 2010 and prior years is included under Law, Safety and Justice program area.

The General Fund underexpenditure assumption is a .5% contra held centrally within the financial plan.

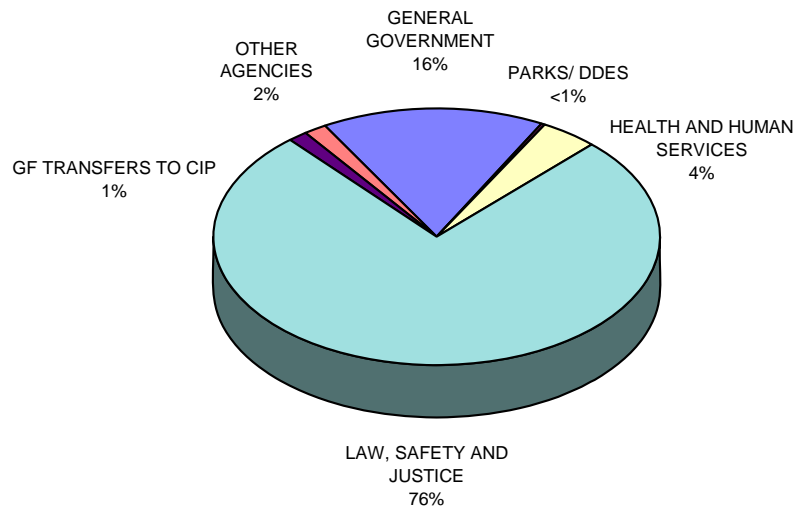
* 2009 Adopted LS&J includes OPD supplemental of \$19.7 million for comparative purposes.

**2009 anticipated supplemental activity of \$2,356,284 was included in the financial plan.

Distribution of 2010 Expenditures by Program Category
All Funds \$4.8 Billion



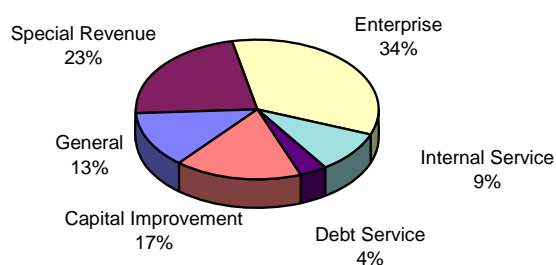
Distribution of 2010 Expenditures by Program Area
General Fund
\$620.9 Million



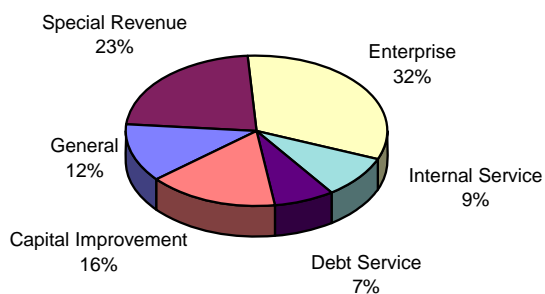
2010 Expenditures, Revenues and FTEs by Fund Type

| Fund Type | Revenues | | Expenditures | | FTEs | |
|-------------------------|----------------------|-----|----------------------|-----|---------------|-----|
| General | 622,586,449 | 13% | 622,893,791 | 12% | 4,337 | 32% |
| Special Revenue** | 1,088,366,095 | 23% | 1,129,175,375 | 23% | 3,218 | 24% |
| Enterprise** | 1,653,139,719 | 34% | 1,616,798,797 | 32% | 5,233 | 38% |
| Internal Service** | 455,432,295 | 9% | 464,205,649 | 9% | 858 | 6% |
| Debt Service | 186,282,839 | 4% | 370,594,348 | 7% | - | 0% |
| Capital Improvement* ** | 809,766,304 | 17% | 809,766,304 | 16% | - | 0% |
| Total All Funds | 4,815,573,701 | | 5,013,434,264 | | 13,646 | |

Revenues



Expenditures



*Figures may not add to 100% due to rounding.

*Includes CIP Transfer to Operating

**Special Revenue, Enterprise, Internal Service and Capital Improvement Funds include biennial budgets for 2010/2011.